



Volunteer firefighters or volunteer ambulance workers with at least five (5) years of enrolled service may qualify for a partial real property tax exemption.

Under a New York State Law, Nassau County and participating cities, towns, villages and special districts are permitted to offer eligible volunteers a partial tax exemption of the assessed property value.

This pamphlet was produced to provide you with an outline of the legal requirements that must be met in order to determine your eligibility under New York State Real Property Tax Law.

Please review the information and take advantage of this property tax break.

**Contact the Department
of Assessment today.**

Reminder:

To make sure that you are not jeopardizing your property tax exemptions, please contact the Department of Assessment before you change the name on your deed, certificate of shares or change your place of residence.

For Your Information:

View your property information on-line at:
www.mynassauproperty.com

Important Dates:

January 2 - March 3, 2014

Assessment Grievance
(Appeal) Filing Period

January 2, 2014

Closing of Exemptions Filing Period
for the 2014-2015 Assessment Roll

E-mail:

ncassessor@nassaucountyny.gov



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Revised 4/13

The Volunteer Firefighter/Ambulance Property Tax Exemption



**NASSAU COUNTY
DEPARTMENT OF ASSESSMENT**

**240 Old Country Road, 4th Floor
Mineola, NY 11501**

(516) 571-1500



NASSAU COUNTY EXECUTIVE

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www.nassaucountyny.gov

SUMMARY

Upon adoption and approval by the county, city, town, village and school district, the primary residence owned by an enrolled member of an incorporated volunteer fire company, fire department or ambulance service will be granted a partial exemption from municipal/school taxes and special ad valorem tax levies, so long as the property owner has been a member for at least five (5) years. Nassau County offers a lifetime exemption to members with over 20 years of volunteer service.

In addition, under local option, the un-remarried spouse of a deceased member of a volunteer fire company, fire department or ambulance company already receiving the exemption and having at least 20 years of active service or the un-remarried spouse of a member of a volunteer fire company, fire department or volunteer ambulance service killed in the line of duty (and is already receiving the exemption) is eligible.

In Nassau County, the exemption equals 10% of the assessed value of the property. Exemption calculations vary by assessing jurisdiction under New York State Real Property Tax Law section 466-c. Contact your local taxing authority for details.



ELIGIBILITY

Ownership Requirements:

The property must be owned by an enrolled and certified member of an incorporated volunteer fire company, fire department or ambulance service.

Property Location Requirements:

The property must be located in a city, town or village that is served by the incorporated fire company, fire department or ambulance service of which the applicant is an enrolled member.

Property Use Requirements:

The property must be used exclusively for residential purposes and be the primary residence of the applicant. In the event that a portion of the property is not used exclusively for residential purposes, that portion is not entitled to exemption.

CERTIFICATIONS

- An applicant must be certified as an enrolled member of the incorporated volunteer fire company, fire department or ambulance service for at least five (5) years and is required to renew each year; or, if allowed by local option, be eligible for a lifetime exemption with twenty (20) years of service.



- The certification by the incorporated volunteer fire company, fire department or ambulance service must be provided to the assessor by the taxable status date of January 2nd.

- Proof of ownership of the property needs to be filed with the initial application (e.g. deed). The assessor also requires additional documentation to determine the applicants' primary residence (e.g. car registration, New York State Income Tax Return).

FILING

Applications must be filed annually in the Nassau County Department of Assessment office on or before January 2nd.

Applicants are urged to contact other designated local officials and assessing jurisdictions to confirm the taxable status dates for cities and villages.

For further information, or to obtain a copy of the application to file for the Volunteer Firefighters and Volunteer Ambulance Workers Exemption in Nassau County, please contact the Department of Assessment at (516) 571-1500. Para asistencia en Español llame al (516) 571-2020.

